Declaration of Authorization

We

Name:

ALIGN COPRORATION LIMITED

Address:

No.345, Shuiyuan Rd., Fengyuan Dist., Taichung City

City:

Taichung

Country:

Taiwan

Declare that:

Name Representative of agent: Ms. Cathy Wang Agent Company name: Neutron Engineering, Inc.

Address: No.3 Jinshagang 1st Road, Shixia, Dalang Town

City: Dong Guan Country: China

is authorized to apply for Certification of the following product(s):

Product description: 2.4G Radio Control System

Type designation: AT 100

Trademark:

ALIGN

on our behalf.

Date: 2011-02-25

City: Taichung

Name:

Lin Jun Hong

Function: Manager

Signature: Lin Jun Hong

Notes:

(1): Required for FCC application

(2): For FCC it must be the Grantee Code "owner" or the authorized agent.